

Local Government Public Accounts Committees and Financial Management at District Local Governments: A Case of Arua District Local Government

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Introduction

This study focused on the role of District Council Public Accounts Committees in the financial management of district local governments. It was carried out at Arua District Local Government.

Study objectives

1. To establish how the Local Government Public Accounts Committee of Arua District examines the reports of the Auditor-General and the head of internal audit,
2. to establish how the Local Government Public Accounts Committee of Arua District prepares

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- reports and submits them to the District Council and the Minister responsible for local governments,
3. to examine how the Local Government Public Accounts Committee of Arua District has ensured that the chairperson of the Council and the Chief Administrative Officer implement recommendations made to them.

Methodology

The study used a case study research design. A sample of 105 respondents out of a population of 150 at Arua District Local government, out of whom 70 respondents filled and returned the questionnaires. The study used both qualitative and quantitative research approaches. The questionnaire and interview guide were the major tools of data collection. Descriptive statistics, Pearson product moment, multiple regression analysis, and analysis of variance (ANOVA), were employed in data analysis.

Key findings

The study found that the Local Government Public Accounts Committee of Arua District Council did not examine reports of the Auditor General and the head of internal audit appropriately; that reports were not prepared and submitted to District Council and Minister responsible for local governments as required by law; and that the Chairperson of the District Council and the Chief Administrative Officer did not implement the recommendations of LGPAC suitably for effective financial management.



Key recommendations

Based on the findings of the study, the researcher recommended that the Local Government Public Accounts Committee should examine reports of the auditor general and the head of internal audit appropriately, reports should be prepared and submitted to council and minister responsible for local government as required, and the chairperson of the council and the chief administrative officer should implement the recommendations of LGPAC suitably for the effective financial management.

Key references

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